

**ABSTRACT**

The invention relates to an impact attenuator, which is arranged flexible longitudinally as well as sideways (as a trailer). The impact attenuator (1) comprises a rear part (2) with two wheels (22), an attenuating part (3) and a front part (4) with two pivot wheels (41) and a coupling part (5) for connection to the vehicle (6). The coupling part (5) comprises a damper (51) for dampening part of the force during a collision against the impact attenuator (1). During a minor collision against the impact attenuator the collision force is mainly absorbed by the damper (51). The damper (51) regains after a collision its original position and the impact attenuator can remain operative. During a larger collision against the impact attenuator the collision forces is absorbed also by the attenuating part (3).